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LEGAL NOTICE N°... OF 19...  
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THE CUSTOMS AND EXPORT DUTIES PROCLAMATION

(N° 39 of 1943)

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Under Article 9. of the Proclamation.

Regulations.

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1. Legal Notice N° 36 of 1943., and Legal Notice N° 114 of 1948., are repealed and replaced by the present Regulations.

2. These Regulations may be cited as the Revised Customs Duties Regulations 19...

3. In these Regulations --

"Director of Customs" includes the Senior Customs Officer at any Customs Stations, Customs Sub-station, Post or Barrier.

"Manufactures Invoice" means the actual invoice of the manufacturer of the goods, and not the invoice of an agent, buyer, or any other office of a company importing the goods .

"Bona-fide Contract" means the actual signed and witnessed contract between the importer and the local buyer.

"Wholesale Market Value" means the average price at which, on the date of the application to import and on the open market at the point of entry, the commodity is freely offered for sale in the ordinary commercial acceptance of the term, or is capable of being sold in the usual quantities and in the ordinary course of trade; or in the absence of such price at the point of entry means the average price ruling in the principal markets of Ethiopia.

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4. Invoices and contracts will be regarded as evidence of the value but not necessarily as conclusive evidence, and in this respect their interpretation will rest with the Customs. Besides demanding the production of invoices and contracts, the Customs authorities shall be free to employ all available means to determine the correct duty paying value of the goods. Such means shall include the inspection of other

documents which may concern the valuation of the cargo; the calling for detailed sale-bills, certified by both parties; the inspection of firms books; the examination of the goods; and the making of such enquires and the obtaining of such private assistances as may be necessary. In the case of duty-paid goods already imported the Customs retain their right to examine firms books.

5. Bona-fide manufacturers invoices showing the actual cost of the goods to the importer, and certified by an Ethiopian Consul, a Chamber of Commerce, or a Government Representative of the country wherein the goods were manufactured, will be accepted by the Customs as evidence of the true value of the goods, and will with the addition of Freights Insurance, and all other charges, form the valuation on which Customs Dues and Duties will be collected.
6. If the goods have been sold before the presentation to the Customs of the application to pay duty, the bona-fide contract together with the manufacturers invoice must be produced with the application.
7. The duty paying value of any import liable to an advalorem rate of duty, for which no manufacturers invoice has been produced or presented to the Director of Customs together with the application to pay duty, shall be determined on the basis of the Wholesale Market Value of the goods at the point of entry. This Wholesale Market Valuation shall be considered to be higher than the duty paying value by:
 
  - (a) the amount of duty on the goods.
  - (b) ten per cent of the duty paying value.

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The formula for ascertaining the duty paying value is :-

$$\frac{\text{Wholesale market value} \times 100}{100 + \text{duty rate} + 10}.$$

e.g. -

$$\frac{60 \times 100}{100 + 20 + 10} = \frac{6000}{130} = 46.15 = \text{duty paying value.}$$

8. The importer, if dissatisfied with the decision of the Customs as to the value or classification of imported goods, may, within seven days from the date of issue by the Customs of the relative Duty Memo, file a protest in writing with the Director of Customs, setting forth specifically his objection thereto.

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Pending a decision in the case, the merchandise, at the discretion of the Customs, may be released to the importer upon payment of a deposit

sufficient to cover the full amount of duty and such additional duties as may be claimed by the Customs. 25X1

Upon the filing of the protest the Director of Customs shall, within seven days thereafter, review his decision, and if the protest is not sustained, the case shall be referred to the Director General of Customs for his consideration and then to the Minister of Finance for his consideration and decision.

9. Goods or merchandise which bear importation labels attributing to them a nature, quality or qualities other than, or quantities greater than, they actually possess, will be dutiable on the basis of the labels, even if in all other respects their nature and content correspond with the invoice and declarations covering them.
10. Receptacles or packing will be considered as merchandise separately from their contents and will pay the duties applying to them in the following cases :-

when they are not ordinarily and habitually used commercially, i.e. when they do not form part of the packing for preserving and transporting the relative goods,

- (b) when it is evident that they are destined to serve an ulterior use as receptacles, ornaments, or other different use from their original use,
- (c) when the duties applying to the containers are higher than those applying to the goods.

11. The value of internal or external packing in the case of goods paying an ad-valorem duty is always included in the assessable value of the goods.
12. When exemption from duty is laid down for certain goods the exemption will only be granted if by their nature and special construction the goods in question cannot be used for any other purpose than that on which the exemption is based.
13. Goods declared in bond and which have remained uninterruptedly under Customs guard, may be re-exported in their original packing, unopened, so long as the Customs export formalities are carried out although no payment of duty is required and so long as deposit in cash is made which the Director of Customs considers sufficient to guarantee the due payment of import duty on the goods re-exported, together with warehousing charges, and any penalty which might be incurred. The deposit will be held until the Director of Customs

receives an official certificate of the arrival of the goods at their destination, and until all charges and penalties, if any, have been defrayed, after which the deposit will be released.

14. Samples which have any market value whatever will be liable to the same customs duties as merchandise of the same kind. Samples carried by commercial travellers will be admitted on payment of a deposit which will be refunded on re-export. To this end the necessary re-export formalities should be carried out twenty four hours before the commercial traveller leaves.
15. The Director of Customs may take all measures necessary to ensure the payment of all duties and penalties, and shall collect any short paid customs duties within a period of one year from the date when the assessed customs duties were paid, and may retain import or export merchandise as security in respect of which duties or penalties are owing. After one months notice the Director of Customs may realise on such security up to the limit of the duties or penalties owing.
16. The Director of Customs may exercise a right of pre-emption on any merchandise of which the value appears to have been under-declared, paying to the merchant the value according to the invoice presented in support of his declaration, plus carriage and any other expenses entering into the cost price. Goods thus acquired shall be sold forthwith and any excess will be paid to the Imperial Government.
17. The Director of Customs may refuse to accept a declaration in bond when it is a question of perishable or inflammable goods, or of explosives, or of goods which are by nature dangerous or suspect, or whenever the Director of Customs considers it desirable to refuse.
18. Warehouse Duty: This will not be charged until the merchandise has actually been in the Customs depot for seven days. From the eighth day to the twentieth day the warehousing charge will be twenty five cents of an Ethiopian Dollar per package per day, and from the twenty first day onwards fifty cents of an Ethiopian Dollar per package per day.
19. Customs Duties: Whenever merchandise has actually been in a Customs depot for thirty one days, the owner or licensee of a private or General Warehouse shall declare the merchandise for importation on a Customs Import Declaration form to the Director of Customs, and after examination, and an assessment of the value of the merchandise

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5.

has been made, the owner or licensee of a private or General Warehouse shall on demand being made by the Director of Customs, pay the assessed Customs dues and duties. The owner or licensee of a private or General Warehouse may then hold or detain such merchandise on which they have paid the Customs dues and duties, until the claim for all charges incurred have been paid by the owners or consignees of the merchandise, and after one hundred and eighty days from the date of importation, the owner or licensee of a private or General Warehouse shall dispose of the merchandise.

The owner or licensee of a private or General Warehouse who contravenes the provisions of this Article, shall be guilty of an offence and shall be liable on conviction to a fine not exceeding Ethiopian Dollars one thousand.

Done at Addis Ababa, this

day of

1949.

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